

ID: CCA_2009091510524554

Number: **200945055**

Release Date: 11/6/2009

Office:

UILC: 6229.00-00

From:

Sent: Tuesday, September 15, 2009 10:52:47 AM

To:

Cc:

Subject: RE: 9-25-09 Carryover adj

The Service can now rely on a partner's section 6501 statute in all cases. [See Curr-Spec Partners, L.P. v. Comm'r](#), 2009 WL 2437764, *3 (5th Cir. 2009) ("The unambiguous language of IRC § 6229(a) and IRC § 6501(a) mandates our conclusion that IRC § 6501(a) creates a three-year limitations period within which the Commissioner must assess "any tax" on individual partners--a period which IRC § 6229(a) can never shorten, regardless of the length of time that might have elapsed between the filing of the partnership's informational return and the Commissioner's issuance of an FPAA. Rather, IRC § 6229(a) establishes only the *minimum* time period that, when necessary, extends, i.e., supercedes, the general three-year limitations period of IRC § 6501(a).").

Note, though, that a Form 872 that does not reference partnership items will not extend the partner's section 6501 period for partnership items. [See Ginsburg v. Commissioner](#), 127 T.C. 75, 89 (2006).